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*Electronically Filed  
 September 17, 2010*

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*Counsel for Reorganized Debtors*

**UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF NEVADA**

In re:	)	CASE NO. BK-09-14814-LBR
	)	(Jointly Administered)
THE RHODES COMPANIES, LLC, aka	)	
"Rhodes Homes," et al.,	)	Chapter 11
	)	
Reorganized Debtors. <sup>1</sup>	)	

<sup>1</sup> The Reorganized Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: Heritage Land Company, LLC (2918); The Rhodes Companies, LLC (3060); Rhodes Ranch General Partnership (1760); Tick, LP (0707); Glynda, LP (5569); Chalkline, LP (0281); Batcave, LP (6837); Jackknife, LP (6189); Wallboard, LP (1467); Overflow, LP (9349); Rhodes Ranch Golf and Country Club (9730); Tuscany Acquisitions, LLC (0206); Tuscany Acquisitions II, LLC (8693); Tuscany Acquisitions III, LLC (9777); Tuscany Acquisitions IV, LLC (0509); Parcel 20 LLC (5534); Rhodes Design and Development Corp. (1963); C&J Holdings, Inc. (1315); Rhodes Realty, Inc. (0716); Jarupa LLC (4090); Elkhorn Investments, Inc. (6673); Rhodes Homes Arizona, LLC (7248); Rhodes Arizona Properties, LLC (8738); Tribes Holdings LLC (4347); Six Feathers Holdings, LLC (8451); Elkhorn Partners, A Nevada Limited Partnership (9654); Bravo Inc. (2642); Gung-Ho Concrete, LLC (6966); Geronimo Plumbing, LLC (6897); Apache Framing, LLC (6352); Tuscany Golf Country Club, LLC (7132); Pinnacle Grading, LLC (4838).

Affects:	)
	)
<input checked="" type="checkbox"/> All Reorganized Debtors	)
<input type="checkbox"/> The Following Reorganized Debtor(s):	)
	)

### CERTIFICATE OF SERVICE

1. On September 17, 2010, I served the following document(s) (*specify*):

**Reorganized Debtors' Supplemental Memorandum of Law in Support of Objection to Tax Claim Included in James Rhodes' Proof of Claim No. 814-33 [#1292].**

2. I served the above-named document(s) by the following means to the persons as listed below:

(*Check all that apply*)

☒ a. **ECF System** (*You must attach the "Notice of Electronic Filing," or list all persons and addresses and attach additional paper if necessary*)

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 LV - 11

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 LLC

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☐

**b. United States mail, postage fully prepaid**  
*(List persons and addresses. Attach additional paper if necessary)*

☐

**c. Personal Service** *(List persons and addresses. Attach additional paper if necessary)*

I personally delivered the document(s) to the persons at these addresses:

☐

For a party represented by an attorney, delivery was made by handing the document(s) to the attorney or by leaving the documents(s) at the attorney's office with a clerk or other person in charge, or if no one is in charge by leaving the documents(s) in a conspicuous place in the office.

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☐ For a party, delivery was made by handing the document(s) to the party or by leaving the document(s) at the person's dwelling house or usual place of abode with someone of suitable age and discretion residing there.

☐ **d. By direct email (as opposed to through the ECF System)**  
*(List persons and email addresses. Attach additional paper if necessary)*

Based upon the written agreement of the parties to accept service by email or a court order, I caused the document(s) to be sent to the persons at the email addresses listed below. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

☐ **e. By fax transmission (List persons and fax numbers. Attach additional paper if necessary)**

Based upon the written agreement of the parties to accept service by fax transmission or a court order, I faxed the document(s) to the persons at the fax numbers listed below. No error was reported by the fax machine that I used. A copy of the record of the fax transmission is attached.

☐ **f. By messenger (List persons and addresses. Attach additional paper if necessary)**

I served the document(s) by placing them in an envelope or package addressed to the persons at the addresses listed below and providing them to a messenger for service. *(A declaration by the messenger must be attached to this Certificate of Service).*

**I declare under penalty of perjury that the foregoing is true and correct.**

Signed on (date): September 17, 2010.

/s/ Cindy Kishi

DECLARANT